

**Exhibit \_ (KRK-2A)**

**Originally Filed As Exhibit No. \_ (KRK-1) to the  
Direct Testimony of  
Kevin R. Kochems  
on Behalf of  
South Carolina Electric & Gas Company in  
Docket No. 2017-370-E**

**RESTATED and UPDATED CONSTRUCTION EXPENDITURES**  
(Thousands of \$)

**V.C. Summer Units 2 and 3 - Summary of SCE&G Capital Cost Components**

**Actual through December 2017 plus  
Adjustments**

Plant Cost Categories	Total	Actual											
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Transfers
Fixed with No Adjustment	1,740,029	4,628	35,199	22,066	67,394	50,551	66,057	22,960	11,634	366,348	727,099	419,018	(52,923)
Firm with Fixed Adjustment A	266,750	-	-	63,250	27,500	24,200	75,075	42,900	7,700	26,125	-	-	-
Firm with Fixed Adjustment B	238,868	-	5,499	35,768	49,513	39,371	45,043	31,048	22,834	9,791	-	-	-
Firm with Indexed Adjustment	873,741	-	45,869	148,713	115,172	137,871	118,769	150,530	129,994	26,822	-	-	-
Actual Craft Wages	133,306	-	312	1,937	9,779	11,682	21,091	25,217	38,785	24,503	-	-	-
Non-Labor Costs	406,936	-	1,271	31,255	79,778	9,298	65,227	70,154	105,390	44,564	-	-	-
Time & Materials	15,787	-	1,013	155	1,004	764	1,878	2,300	4,055	2,048	2,461	109	-
Owners Costs	409,671	17,096	8,198	15,206	23,743	29,276	43,643	47,245	51,807	56,885	73,152	76,099	(32,679)
Total Base Project Costs(2007 \$)	4,085,088	21,723	97,360	318,349	373,883	303,013	436,784	392,354	372,200	557,085	802,712	495,226	(85,602)
Total Project Escalation	387,161	-	3,516	20,907	23,688	32,930	68,787	81,553	86,682	47,711	12,575	8,812	-
Total Revised Project Cash Flow	4,472,249	21,723	100,876	339,256	397,571	335,943	505,571	473,907	458,882	604,797	815,287	504,038	(85,602)
Cumulative Project Cash Flow(Revised)		21,723	122,600	461,856	859,427	1,195,370	1,700,941	2,174,848	2,633,730	3,238,526	4,053,813	4,557,851	4,472,249
AFUDC(Capitalized Interest)	173,271	645	3,495	10,539	17,099	14,039	17,538	23,723	21,563	18,713	27,366	18,551	-
Gross Construction	4,645,520	22,368	104,371	349,795	414,670	349,981	523,109	497,631	480,445	623,510	842,653	522,588	(85,602)
Construction Work in Progress		22,368	126,739	476,535	891,205	1,241,186	1,764,295	2,261,926	2,742,371	3,365,881	4,208,534	4,731,122	4,645,520

**Notes**

Not included in the "Transfers" column is the transfer of the railroad relocation spur. This item was moved to VCS Unit 1 in July of 2018 and will decrease the Construction Work in Progress balance approximately \$1.4M.

Not included in the "Transfers" column is the transfer of the associated AFUDC. This was quantified and transferred in 2018, resulting in a decrease to the Construction Work in Progress balance of approximately \$3.6M.

Not included above are misc. accounting adjustments occurring in 2018 which will decrease the Construction Work in Progress balance approximately \$2M.

Not included above is the sale of a reactor coolant pump which occurred in March 2018 and will decrease the Construction Work in Progress balance approximately \$8M.

SCE&G is currently working with Southern Company to sell additional equipment and materials. Any proceeds received from this sale, or any other sale will decrease the Construction Work in Progress balance.

The costs above include milestone payments to WEC totaling \$9M, which would be due should they not reject the EPC contract. These are properly accrued, and will result in a decrease to the Construction Work in Progress balance should they not be paid.

The costs above include the estimated payments made to WEC during the IAA. Once the reconciliation of these payments can be finalized, any necessary adjustment will be included in the Construction Work in Progress balance.